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## NRD Levy Limit Form Instructions

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See the Budget Form Instruction Manual for overall guidance.

### **Levy Limit Form**

The levy limit applicable to Natural Resources Districts (NRD) is 4.5 cents **PLUS**.

- ◆ Up to one cent (1¢) for Ground Water Management Activities that exceed the fiscal year 2003-2004 activities. An NRD has the authority to levy a tax equal to the dollar amount by which their restricted funds budgeted to administer and implement ground water management activities and integrated management activities under the Ground Water Management and Protection Act exceed their activities for fiscal year 2003-2004.
- ◆ Up to three cents (3¢) for Ground Water Management Activities that exceed fiscal year 2005-2006 activities not to exceed three cents. NRDs located in a river basin, sub-basin, or reach that has been determined to be fully appropriated or designated as over-appropriated by the Department of Natural Resources shall have the authority to levy a tax equal to the dollar amount by which their restricted funds budgeted to administer and implement Ground Water Management Activities and integrated management activities under the Nebraska Ground Water Management and Protection Act exceed their authorities for fiscal year 2005-2006.
- ◆ Up to ten cents (10¢) for Interstate Compact activities.

**Line (1)** – Total Personal and Real Property Tax Request from Page 1 of the budget document.

Line (A) – The amount of personal and real property tax to pay for judgments.

Line (B) – The amount of personal and real property tax to pay preexisting lease-purchase contracts approved prior to **July 1, 1998**.

Line (C) – The amount of personal and real property tax to pay bonded indebtedness.

Line (D) – Exclusion for Ground Water Management Activities exceeding fiscal year 2003-2004 activities.

Line (E) – Exclusion for Ground Water Management Activities for NRD fully appropriated or over-appropriated exceeding fiscal year 2005-2006 activities.

Line (F) – LB 701 Interstate Compact Exclusion.

**Line (2)** – Add Lines (A) through (F). This is the amount of exclusions from the levy limit.

**Line (3)** – Subtract Line (2) from Line (1).

**Line (4)** – Current year Valuation per the County Assessor. This would be the Total Valuation of your NRD; if your NRD crosses county lines, add all the county valuations together.

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- Line (5)** – Line (3) divided by Line (4). The total should be multiplied by 100 to determine your Calculated Levy. The Calculated Levy should be in compliance with your levy limit. If not, attach supporting documentation of the vote taken.
- Line (6)** – Calculated Ground Water Management Activities Levy. Line (D) divided by Line (4). The total should be multiplied by 100 to determine your Calculated Levy. The Calculated Levy **cannot** exceed one cent (1¢).
- Line (7)** – Calculated Ground Water Management Activities Levy. Line (E) divided by Line (4). The total should be multiplied by 100 to determine your Calculated Levy. The Calculated Levy **cannot** exceed three cents (3¢).
- Line (8)** – Calculated Interstate Compact Levy. Line (F) divided by Line (4). The total should be multiplied by 100 to determine your Calculated Levy. The Calculated Levy **cannot** exceed ten cents (10¢).
- Line (9)** – Total Calculated Levy for compliance. Add Lines (5) through (8).